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भाग II — खण्ड 2

PART II — Section 2

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bills were introduced in Lok Sabha on 13th December, 2023:—

BILL NO. 159 OF 2023

A Bill further to amend the Central Goods and Services Tax Act, 2017.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

1. This Act may be called the Central Goods and Services Tax (Second Amendment) Act, 2023. Short title.

12 of 2017.

2. In section 110 of the Central Goods and Services Tax Act, 2017,—

Amendment of
section 110.

(A) in sub-section (I),—

(I) in clause (b), after sub-clause (ii), the following sub-clause shall be inserted, namely:—

"(iii) has been an advocate for ten years with substantial experience in litigation in matters relating to indirect taxes in the Appellate Tribunal, Customs, Excise and Service Tax Appellate Tribunal, State Value Added Tax Tribunal, by whatever name called, High Court or Supreme Court;"

(II) the following proviso shall be inserted, namely:—

"Provided that a person who has not completed the age of fifty years shall not be eligible for appointment as the President or Member.";

(B) in sub-section (9), for the words, "sixty-seven years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years", the words "seventy years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years subject to the age-limit specified above" shall be substituted;

(C) in sub-section (10), for the words, "sixty-five years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years", the words "sixty-seven years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years subject to the age-limit specified above" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

Section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) provides for Constitution of Goods and Services Tax Appellate Tribunal, which is the second appellate authority within the Goods and Services Tax framework for hearing appeals against the orders passed by the Appellate Authority under the Central Goods and Services Tax Act, 2017 and the State Goods and Services Tax Acts. Non-constitution of the Goods and Services Tax Appellate Tribunals is denying the taxpayers of second appellate remedy and consequently the taxpayers are seeking relief directly from the High Court, thereby burdening the High Courts.

2. The amendments to sections 109 and 110 of the Central Goods and Services Tax Act, 2017 for enabling the creation of the Central Goods and Services Tax Appellate Tribunals were notified *vide* notification No. 28/2023-Central Tax dated 31st July, 2023. During the process of operationalisation of the said Tribunal, it was observed that certain provisions of the Central Goods and Services Tax Act, 2017 need to be aligned with the Tribunal Reforms Act, 2021 (33 of 2021).

3. Accordingly, the provisions of the Central Goods and Services Tax Act, 2017 are being aligned with the Tribunal Reforms Act, 2021, to initiate the administrative process for operationalisation of the Goods and Services Tax Appellate Tribunals at the earliest.

4. The Bill seeks to achieve the above objectives.

NEW DELHI;
The 5th December, 2023.

NIRMALA SITHARAMAN.

FINANCIAL MEMORANDUM

The provisions of the Bill do not involve any expenditure of recurring or non-recurring nature from the Consolidated Fund of India.

BILL NO. 158 OF 2023

A Bill to provide for the immediate effect for a limited period of provisions in Bills relating to the imposition or increase of duties of customs or excise.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Provisional Collection of Taxes Act, 2023.

Definition.

2. In this Act, a “declared provision” means a provision in a Bill in respect of which a declaration has been made under section 3.

Power of
Central
Government
to make
declaration.

3. Where a Bill to be introduced in Parliament on behalf of the Government provides for the imposition or increase of a duty of customs or excise with or without change in tariff classification, the Central Government may cause to be inserted in the Bill a declaration that it is expedient in the public interest that any provision of the Bill relating to such imposition or increase shall have immediate effect under this Act.

4. (1) A declared provision shall have the force of law immediately on the expiry of the day on which the Bill containing it is introduced.

Effect of declarations under this Act, and duration thereof.

(2) A declared provision shall cease to have the force of law under the provisions of this Act—

(a) when it comes into operation as an enactment, with or without amendment;

(b) when the Central Government, in pursuance of a motion passed by Parliament, directs, by notification in the Official Gazette, that it shall cease to have the force of law; or

(c) if it has not already ceased to have the force of law under clause (a) or clause (b), then on the expiry of the seventy-fifth day after the day on which the Bill containing it was introduced.

5. (1) Where a declared provision comes into operation as an enactment in an amended form before the expiry of the seventy-fifth day after the day on which the Bill containing it was introduced, refunds shall be made of all duties collected which would not have been collected if the provision adopted in the enactment had been the declared provision:

Refunds to be made in certain cases.

Provided that the rate at which refunds of any duty may be made under this sub-section shall not exceed the difference between the rate of such duty proposed in the declared provision and the rate of such duty in force when the Bill was introduced.

(2) Where a declared provision ceases to have the force of law under clause (b) or clause (c) of sub-section (2) of section 4, refunds shall be made of all duties collected which would not have been collected if the declaration in respect of it had not been made.

16 of 1931.

6. The Provisional Collection of Taxes Act, 1931 is hereby repealed.

Repeal.

STATEMENT OF OBJECTS AND REASONS

The Provisional Collection of Taxes Bill, 2023 provides for giving immediate effect for a limited period to provisions in Bills relating to the imposition or increase of duties of customs or excise, with or without change in tariff classification. The Bill also provides for the repeal of the Provisional Collection of Taxes Act, 1931.

2. The Bill seeks to achieve the above objectives.

NEW DELHI;
The 5th December, 2023.

NIRMALA SITHARAMAN.

FINANCIAL MEMORANDUM

The provisions of the Bill do not involve any expenditure of recurring or non-recurring nature from the Consolidated Fund of India.

BILL NO. 176 OF 2023

A Bill further to amend the National Capital Territory of Delhi Laws (Special Provisions) Second Act, 2011.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

1. This Act may be called the National Capital Territory of Delhi Laws (Special Provisions) Second (Amendment) Act, 2023. Short title.

2. In the National Capital Territory of Delhi Laws (Special Provisions) Second Act, 2011 (hereinafter referred to as the principal Act), in the long title, for the figures "2023", the figures "2026" shall be substituted. Amendment of long title.

20 of 2011.

Amendment
of Preamble.

3. In the principal Act, in the Preamble,—

(a) for seventh paragraph, the following paragraphs shall be substituted, namely:—

"AND WHEREAS the Development Control Norms for unauthorised colonies as provided in the National Capital Territory of Delhi (Recognition of Property Rights of Residents in Unauthorised Colonies) Regulations, 2019, have been notified on the 8th day of March, 2022;

AND WHEREAS the process of conferring the ownership rights to the residents of unauthorised colonies and action as per the Development Control Norms for unauthorised colonies is under progress and will take time;"

(b) seventeenth paragraph shall be omitted;

(c) in the last paragraph, for the figures "2023", the figures "2026" shall be substituted.

Amendment
of section 1.

4. In section 1 of the principal Act, in sub-section (4), for the figures "2023", the figures "2026" shall be substituted.

Amendment
of section 3.

5. In section 3 of the principal Act,—

(a) in sub-section (3), for the figures "2023", the figures "2026" shall be substituted;

(b) in sub-section (4), for the figures "2023", the figures "2026" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

The phenomenal growth of the National Capital Territory of Delhi over the last many years has led to increase in demand for housing, commercial space and other civic amenities. The gap in the demand and supply has resulted in the problems of encroachment on public land, growth of slums, unauthorised constructions, etc.

2. The Delhi Laws (Special Provisions) Act, 2006 was enacted on the 19th May, 2006, initially for a period of one year, to protect certain forms of unauthorised developments in Delhi from punitive action. This protection to various forms of unauthorised developments in Delhi has continued thereafter, through Ordinances and Acts enacted from time to time.

3. In the year 2011, a comprehensive legislation, namely, the National Capital Territory of Delhi Laws (Special Provisions) Second Act, 2011, was enacted which was valid for a period of three years upto 31st December, 2014. The validity of this Act has been extended from time to time with such modification as were necessary and the current validity is upto 31st December, 2023.

4. As per the provisions of the 2011 Act, orderly arrangements had to be made for relocation and rehabilitation of slum dwellers and *Jhuggi-Jhopri* clusters; unauthorised colonies, village *abadi* area (inculding urban villages) and their extensions; farm houses involving construction beyond permissible building limits; schools, dispensaries, religious and cultural institutions, storages, warehouses and godowns used for agricultural inputs or produce (including dairy and poultry) in rural areas built on agricultural land; guidelines for redevelopment of existing godown clusters (including those for a storage of non-agricultural goods); special areas and policy or plan for orderly arrangement in all other areas of the National Capital Territory of Delhi in consonance with the Master Plan on its review.

5. The National Capital Territory of Delhi (Recognition of Property Rights of Residents in Unauthorised Colonies) Act, 2019 has been enacted and the National Capital Territory of Delhi (Recognition of Property Rights of Residents in Unauthorised Colonies) Regulations, 2019 have been notified on the 29th October, 2019 to confer ownership rights to the residents of Unauthorised Colonies. The Development Control Norms for these unauthorised colonies have been notified on the 8th March, 2022. The Master Plan for Delhi with the perspective year 2041 is under finalisation wherein the measures for unauthorised developments like *Jhuggi-Jhopri* clusters, unauthorised colonies, etc., are being included. The process of dealing with these unauthorised developments will take more time. Therefore, there is a need for continuing the protection from punitive action granted to certain forms of unauthorised developments in the National Capital Territory of Delhi.

6. 2011 Act is valid upto 31st December, 2023 and it is necessary to continue the protection of those unauthorised developments where adequate measures are yet to be taken.

7. The National Capital Territory of Delhi Laws (Special Provisions) Second (Amendment) Bill, 2023 seeks to provide extension of the validity of the said Act for a period of three years from 1st January, 2024 to 31st December, 2026.

8. The Bill seeks to achieve the above objectives.

NEW DELHI;
The 10th December, 2023.

HARDEEP S PURI.

FINANCIAL MEMORANDUM

The provisions of the Bill do not involve any expenditure, either recurring or non-recurring, from and out of the Consolidated Fund of India.

UTPAL KUMAR SINGH,
Secretary-General.